

THE CUSTOMS TARIFF ACT

Regulations made by the Minister under sections 10 and 15 of the Customs Tariff Act

1. These regulations may be cited as the Customs Tariff (Classification of Goods) Regulations 1988.

2. In these regulations—

“Act” means the Customs Tariff Act;

“Convention” means the International Convention on the Harmonized Commodity Description and Coding System;

“Council” means the Customs Co-operation Council.

3. The Act is amended by deleting the First and Second Schedules and replacing them by the Schedule to these regulations.

4. (a) The classification of any goods for the purposes of the Act, shall be determined in accordance with the Convention and any relevant publications of the Council relating to it.

(b) The Convention and the publications referred to in paragraph (a) shall be available from the Comptroller on request and on payment of such fee as may be prescribed.

5. The surcharge and special levy imposed by the Finance Acts 1980, 1981 and 1984 are deemed to have been included in the Schedule to these regulations.

6. The Customs Tariff (Classification of Goods) Regulations 1978 are hereby revoked.

7. These regulations shall be deemed to have come into operation on 22 February 1988.

Made by the Minister on 19 February 1988.

Note: The electronic version of the enactments is for information purposes only. The authoritative version is the printed version.

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